

ORDINANCE NO. 25-142

INTRODUCED BY: Mrs. Fenderbosch

AN ORDINANCE AMENDING ORDINANCE NO. 25-19R2, APPROPRIATIONS FOR FISCAL YEAR 2025, AND DECLARING EMERGENCY.

WHEREAS, certain funds within the amount appropriated in Ordinance No. 25-19R2 do not meet the estimated operational expenses.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF AVON LAKE, STATE OF OHIO:

Section No. 1: That, to provide for the anticipated expenses of the City for fiscal year 2025, commencing on January 1, 2025, the appropriations detailed in Exhibits A and B are hereby authorized and approved as of that effective date, and Ordinance No. 25-19R2 is hereby amended accordingly.

Section No. 2: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees, which resulted in such formal actions, were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section No. 3: That this Ordinance is hereby declared to be an emergency measure, the emergency being the necessity of establishing a provision of funds for the expenditures of fiscal year 2025, in order to maintain the efficient operation of the City and to preserve the health, safety, and welfare of the citizens of Avon Lake. Therefore, this Ordinance shall take effect and be in full force immediately upon its passage and approval by the Mayor.

PASSED: 8/25/2025

*/s/ Jennifer J. Fenderbosch*  
Council President

POSTED: 8/29/2025

APPROVED: 8/25/2025

ATTEST: */s/ Valeria E. Rosmarin*  
Clerk of Council

*/s/ Mark A. Spaetzel*  
Mayor

Budget Amendment Detail - Ord. # 25-142 AC CMS			
<b>Budget Transfers</b>			
<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Description</u>
<b>Budget Adjustments</b>			
	<u>Amount</u>	<u>To</u>	<u>Description</u>
	38,850.00	207.031.000-55002	Fire Dept. Explorer (replace)-use of 2024 unbudgeted FEMA grant r
	4,500.00	207.031.000-55002	Fire Dept. Explorer vehicle decal/wrap
	305,000.00	207.054.000-55004	2025 Walker Road Phase 5 bid opening exceeded projection
	5,000.00	218.120.000-55004	Remaining balance of ARPA- Transfer expense from PO 2024-2343
	6,000.00	237.150.000-53720	Increase Court Indigent Driver Alchohol Monitoring appropriation.
	138,835.73	301.110.000-54901	Bond Debt payment principal - 2025 fire trucks true up to schedule
	54,260.01	301.110.000-54902	Bond Debt payment interest - 2025 fire trucks true up to schedule
	75.00	302.110.000-53715	Property tax - County auditor fees higher than budget
	33.00	302.110.000-53729	Property tax - County auditor fees higher than budget
	3,350.00	302.110.000-54901	GO Debt true up to schedule
	19,904.52	101.120.000-59600	General Fund transfer to unclaimed funds (2009-2016)
	19,904.52	612.110.000-59401	Unclaimed Fund transfer to General Fund (5 year held- 2009-2016)
	21,000.00	701.180.000-53804.003	ALRW Vehicle purchases
	5,000.00	701.180.000-53901	ALRW Refunds/reimbursements
	15,000.00	721.190.000-53901	ALRW Refunds/reimbursements
	25,000.00	721.190.000-53907.002	ALRW legal fees
	55,000.00	721.190.000-53907.003	ALRW Legal fees- real estate
	440.00	727.190.000-54901	ALRW Principal bond Payments
	717,152.78	Net Budgetary Change - all funds	



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
<b>Fund 101 - General Fund</b>			
EXPENSE			
Salaries & Wages & Benefits	17,531,162.00	2,006.00	17,533,168.00
Operating Expenses	4,724,225.00	183,854.00	4,908,079.00
Capital Expenses	24,148.00	3,975.00	28,123.00
Transfers	2,270,740.00	(836,635.48)	1,434,104.52
EXPENSE TOTALS	\$24,550,275.00	(\$646,800.48)	\$23,903,474.52
Fund 101 - General Fund Totals	\$24,550,275.00	(\$646,800.48)	\$23,903,474.52
<b>Fund 202 - Streets CMR</b>			
EXPENSE			
Salaries & Wages & Benefits	996,652.00	.00	996,652.00
Operating Expenses	866,533.00	26,558.00	893,091.00
Capital Expenses	600,000.00	(20,000.00)	580,000.00
EXPENSE TOTALS	\$2,463,185.00	\$6,558.00	\$2,469,743.00
Fund 202 - Streets CMR Totals	\$2,463,185.00	\$6,558.00	\$2,469,743.00
<b>Fund 203 - State Highway Fund</b>			
EXPENSE			
Operating Expenses	100,000.00	.00	100,000.00
EXPENSE TOTALS	\$100,000.00	\$0.00	\$100,000.00
Fund 203 - State Highway Fund Totals	\$100,000.00	\$0.00	\$100,000.00
<b>Fund 204 - Income Tax Transfer</b>			
EXPENSE			
Transfers	19,097,540.00	.00	19,097,540.00
EXPENSE TOTALS	\$19,097,540.00	\$0.00	\$19,097,540.00
Fund 204 - Income Tax Transfer Totals	\$19,097,540.00	\$0.00	\$19,097,540.00
<b>Fund 205 - Improvement Fund</b>			
EXPENSE			
Operating Expenses	.00	42,500.00	42,500.00
Capital Expenses	.00	.00	.00
Transfers	1,675,000.00	.00	1,675,000.00
EXPENSE TOTALS	\$1,675,000.00	\$42,500.00	\$1,717,500.00
Fund 205 - Improvement Fund Totals	\$1,675,000.00	\$42,500.00	\$1,717,500.00
<b>Fund 206 - Paramedic Fund</b>			
EXPENSE			
Salaries & Wages & Benefits	2,015,628.00	.00	2,015,628.00
Operating Expenses	216,082.00	.00	216,082.00
Debt Expenses	.00	.00	.00
Capital Expenses	469,000.00	.00	469,000.00
EXPENSE TOTALS	\$2,700,710.00	\$0.00	\$2,700,710.00
Fund 206 - Paramedic Fund Totals	\$2,700,710.00	\$0.00	\$2,700,710.00
<b>Fund 207 - Income Tax Capital Improvement</b>			
EXPENSE			



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Operating Expenses	.00	195,350.00	195,350.00
Capital Expenses	5,595,158.00	4,073,807.53	9,668,965.53
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$5,595,158.00</b>	<b>\$4,269,157.53</b>	<b>\$9,864,315.53</b>
Fund 207 - Income Tax Capital Improvement Totals	\$5,595,158.00	\$4,269,157.53	\$9,864,315.53
Fund 208 - Office On Aging			
<b>EXPENSE</b>			
Operating Expenses	50,000.00	17,000.00	67,000.00
<b>EXPENSE TOTALS</b>	<b>\$50,000.00</b>	<b>\$17,000.00</b>	<b>\$67,000.00</b>
Fund 208 - Office On Aging Totals	\$50,000.00	\$17,000.00	\$67,000.00
Fund 209 - Dial A Bus Fund			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	40,834.00	.00	40,834.00
Operating Expenses	6,371.00	.00	6,371.00
<b>EXPENSE TOTALS</b>	<b>\$47,205.00</b>	<b>\$0.00</b>	<b>\$47,205.00</b>
Fund 209 - Dial A Bus Fund Totals	\$47,205.00	\$0.00	\$47,205.00
Fund 210 - Communication Technology			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	367,170.00	.00	367,170.00
Operating Expenses	705,308.00	.00	705,308.00
Capital Expenses	11,500.00	.00	11,500.00
<b>EXPENSE TOTALS</b>	<b>\$1,083,978.00</b>	<b>\$0.00</b>	<b>\$1,083,978.00</b>
Fund 210 - Communication Technology Totals	\$1,083,978.00	\$0.00	\$1,083,978.00
Fund 212 - Law Enforcement Trust Fund			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund 212 - Law Enforcement Trust Fund Totals	\$0.00	\$0.00	\$0.00
Fund 213 - Law Enforcement Education			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund 213 - Law Enforcement Education Totals	\$0.00	\$0.00	\$0.00
Fund 214 - Court IDAT Treatment Fund			
<b>EXPENSE</b>			
Operating Expenses	500.00	.00	500.00
<b>EXPENSE TOTALS</b>	<b>\$500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>
Fund 214 - Court IDAT Treatment Fund Totals	\$500.00	\$0.00	\$500.00
Fund 215 - Municipal Court Computer Fund			
<b>EXPENSE</b>			
Operating Expenses	68,400.00	.00	68,400.00
<b>EXPENSE TOTALS</b>	<b>\$68,400.00</b>	<b>\$0.00</b>	<b>\$68,400.00</b>



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund 215 - Municipal Court Computer Fund Totals	\$68,400.00	\$0.00	\$68,400.00
Fund 216 - COPS Fast Fund			
EXPENSE			
Salaries & Wages & Benefits	386,997.00	.00	386,997.00
EXPENSE TOTALS	\$386,997.00	\$0.00	\$386,997.00
Fund 216 - COPS Fast Fund Totals	\$386,997.00	\$0.00	\$386,997.00
Fund 217 - Local Coronavirus Relief Fund			
EXPENSE			
Salaries & Wages & Benefits	.00	.00	.00
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 217 - Local Coronavirus Relief Fund Totals	\$0.00	\$0.00	\$0.00
Fund 218 - American Rescue Plan Act Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	5,000.00	5,000.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$5,000.00	\$5,000.00
Fund 218 - American Rescue Plan Act Fund Totals	\$0.00	\$5,000.00	\$5,000.00
Fund 219 - Opioid Settlement Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 219 - Opioid Settlement Fund Totals	\$0.00	\$0.00	\$0.00
Fund 224 - AL Public Arts Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 224 - AL Public Arts Fund Totals	\$0.00	\$0.00	\$0.00
Fund 226 - Economic Development Fund			
EXPENSE			
Operating Expenses	.00	460,175.00	460,175.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$460,175.00	\$460,175.00
Fund 226 - Economic Development Fund Totals	\$0.00	\$460,175.00	\$460,175.00
Fund 227 - Safety Services Communications			
EXPENSE			
Capital Expenses	.00	.00	.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 227 - Safety Services Communications Totals	\$0.00	\$0.00	\$0.00
Fund 230 - Board of Building Standards			



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
<b>EXPENSE</b>			
Operating Expenses	8,000.00	.00	8,000.00
<b>EXPENSE TOTALS</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>
Fund <b>230 - Board of Building Standards Totals</b>	<b>\$8,000.00</b>	<b>\$0.00</b>	<b>\$8,000.00</b>
Fund <b>231 - Employee Sick Time Buy Back Fund</b>			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	.00	.00	.00
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>231 - Employee Sick Time Buy Back Fund Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>232 - Street Tree Fund</b>			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>232 - Street Tree Fund Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>235 - Consulting Professional Training</b>			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>235 - Consulting Professional Training Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>236 - ALMunicipal Court Security Fund</b>			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	83,138.00	.00	83,138.00
Operating Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$83,138.00</b>	<b>\$0.00</b>	<b>\$83,138.00</b>
Fund <b>236 - ALMunicipal Court Security Fund Totals</b>	<b>\$83,138.00</b>	<b>\$0.00</b>	<b>\$83,138.00</b>
Fund <b>237 - Court IDIAM Monitoring Fund</b>			
<b>EXPENSE</b>			
Operating Expenses	6,000.00	6,000.00	12,000.00
<b>EXPENSE TOTALS</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$12,000.00</b>
Fund <b>237 - Court IDIAM Monitoring Fund Totals</b>	<b>\$6,000.00</b>	<b>\$6,000.00</b>	<b>\$12,000.00</b>
Fund <b>238 - Court Probation Services Fund</b>			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>238 - Court Probation Services Fund Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>239 - Court Special Projects Fund</b>			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund <b>239 - Court Special Projects Fund Totals</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
<b>Fund 240 - Recreation Fund</b>			
EXPENSE			
Salaries & Wages & Benefits	1,061,909.00	.00	1,061,909.00
Operating Expenses	798,226.00	.00	798,226.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$1,860,135.00	\$0.00	\$1,860,135.00
Fund 240 - Recreation Fund Totals	\$1,860,135.00	\$0.00	\$1,860,135.00
<b>Fund 241 - Legal Research &amp; Court Computer</b>			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 241 - Legal Research & Court Computer Totals	\$0.00	\$0.00	\$0.00
<b>Fund 301 - General Bond Retirement</b>			
EXPENSE			
Operating Expenses	5,000.00	50,000.00	55,000.00
Debt Expenses	2,696,386.00	193,095.74	2,889,481.74
Transfers	.00	.00	.00
EXPENSE TOTALS	\$2,701,386.00	\$243,095.74	\$2,944,481.74
Fund 301 - General Bond Retirement Totals	\$2,701,386.00	\$243,095.74	\$2,944,481.74
<b>Fund 302 - GO Bond Retirement (Voted)</b>			
EXPENSE			
Operating Expenses	4,500.00	108.00	4,608.00
Debt Expenses	329,000.00	3,350.00	332,350.00
EXPENSE TOTALS	\$333,500.00	\$3,458.00	\$336,958.00
Fund 302 - GO Bond Retirement (Voted) Totals	\$333,500.00	\$3,458.00	\$336,958.00
<b>Fund 446 - ALPS Playground Fund</b>			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	2,112,394.00	.00	2,112,394.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$2,112,394.00	\$0.00	\$2,112,394.00
Fund 446 - ALPS Playground Fund Totals	\$2,112,394.00	\$0.00	\$2,112,394.00
<b>Fund 501 - Special Assessment Bond Retire</b>			
EXPENSE			
Operating Expenses	.00	.00	.00
Debt Expenses	23,700.00	.00	23,700.00
EXPENSE TOTALS	\$23,700.00	\$0.00	\$23,700.00
Fund 501 - Special Assessment Bond Retire Totals	\$23,700.00	\$0.00	\$23,700.00
<b>Fund 520 - SA Walker Road/Lear Rd East</b>			
EXPENSE			
Operating Expenses	500.00	.00	500.00



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Debt Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	\$500.00	\$0.00	\$500.00
Fund 520 - SA Walker Road/Lear Rd East Totals	\$500.00	\$0.00	\$500.00
Fund 521 - SA Lear Rd/Walker Rd South			
<b>EXPENSE</b>			
Operating Expenses	1,100.00	.00	1,100.00
Debt Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	\$1,100.00	\$0.00	\$1,100.00
Fund 521 - SA Lear Rd/Walker Rd South Totals	\$1,100.00	\$0.00	\$1,100.00
Fund 522 - SA Titus Pitts Hill Ditch			
<b>EXPENSE</b>			
Operating Expenses	.00	1,111,937.73	1,111,937.73
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	\$0.00	\$1,111,937.73	\$1,111,937.73
Fund 522 - SA Titus Pitts Hill Ditch Totals	\$0.00	\$1,111,937.73	\$1,111,937.73
Fund 525 - Sidewalk Improvement Fund			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00
Capital Expenses	.00	.00	.00
<b>EXPENSE TOTALS</b>	\$0.00	\$0.00	\$0.00
Fund 525 - Sidewalk Improvement Fund Totals	\$0.00	\$0.00	\$0.00
Fund 527 - Cove Avenue Improvements			
<b>EXPENSE</b>			
Operating Expenses	500.00	.00	500.00
Transfers	.00	.00	.00
<b>EXPENSE TOTALS</b>	\$500.00	\$0.00	\$500.00
Fund 527 - Cove Avenue Improvements Totals	\$500.00	\$0.00	\$500.00
Fund 601 - Police Pension Fund			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	353,555.00	.00	353,555.00
Operating Expenses	5,500.00	1,800.00	7,300.00
<b>EXPENSE TOTALS</b>	\$359,055.00	\$1,800.00	\$360,855.00
Fund 601 - Police Pension Fund Totals	\$359,055.00	\$1,800.00	\$360,855.00
Fund 602 - Fire Pension Fund			
<b>EXPENSE</b>			
Salaries & Wages & Benefits	353,555.00	.00	353,555.00
Operating Expenses	5,500.00	1,800.00	7,300.00
<b>EXPENSE TOTALS</b>	\$359,055.00	\$1,800.00	\$360,855.00
Fund 602 - Fire Pension Fund Totals	\$359,055.00	\$1,800.00	\$360,855.00
Fund 603 - Recreation Trust			
<b>EXPENSE</b>			
Operating Expenses	.00	.00	.00





# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 603 - Recreation Trust Totals	\$0.00	\$0.00	\$0.00
Fund 611 - Deposit Trust			
EXPENSE			
Operating Expenses	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 611 - Deposit Trust Totals	\$0.00	\$0.00	\$0.00
Fund 612 - Unclaimed Funds			
EXPENSE			
Operating Expenses	500.00	.00	500.00
Transfers	.00	19,904.52	19,904.52
EXPENSE TOTALS	\$500.00	\$19,904.52	\$20,404.52
Fund 612 - Unclaimed Funds Totals	\$500.00	\$19,904.52	\$20,404.52
Fund 701 - Water Fund			
EXPENSE			
Salaries & Wages & Benefits	2,130,478.00	.00	2,130,478.00
Operating Expenses	3,230,001.00	5,000.00	3,235,001.00
Debt Expenses	15,700.00	.00	15,700.00
Capital Expenses	40,000.00	21,000.00	61,000.00
Transfers	3,306,635.00	.00	3,306,635.00
EXPENSE TOTALS	\$8,722,814.00	\$26,000.00	\$8,748,814.00
Fund 701 - Water Fund Totals	\$8,722,814.00	\$26,000.00	\$8,748,814.00
Fund 702 - West Ridge Interconnect			
EXPENSE			
Operating Expenses	14,500.00	.00	14,500.00
Debt Expenses	94,839.00	.00	94,839.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$109,339.00	\$0.00	\$109,339.00
Fund 702 - West Ridge Interconnect Totals	\$109,339.00	\$0.00	\$109,339.00
Fund 703 - ELT1 Fund			
EXPENSE			
Operating Expenses	2,984,709.00	.00	2,984,709.00
Capital Expenses	50,000.00	.00	50,000.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$3,034,709.00	\$0.00	\$3,034,709.00
Fund 703 - ELT1 Fund Totals	\$3,034,709.00	\$0.00	\$3,034,709.00
Fund 704 - Waterworks Construction Fund			
EXPENSE			
Debt Expenses	.00	.00	.00
Capital Expenses	17,300,000.00	.00	17,300,000.00
Transfers	.00	.00	.00



# EXHIBIT A

## AUGUST 25, 2025

		Adopted	Budget	Amended
Account Classification		Budget	Amendments	Budget
	EXPENSE TOTALS	\$17,300,000.00	\$0.00	\$17,300,000.00
	Fund 704 - Waterworks Construction Fund Totals	\$17,300,000.00	\$0.00	\$17,300,000.00
	Fund 705 - Water Surplus Fund			
	EXPENSE			
	Capital Expenses	.00	.00	.00
	Transfers	.00	.00	.00
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
	Fund 705 - Water Surplus Fund Totals	\$0.00	\$0.00	\$0.00
	Fund 706 - Water Debt Service			
	EXPENSE			
	Operating Expenses	500.00	.00	500.00
	Debt Expenses	3,156,650.00	.00	3,156,650.00
	Transfers	.00	.00	.00
	EXPENSE TOTALS	\$3,157,150.00	\$0.00	\$3,157,150.00
	Fund 706 - Water Debt Service Totals	\$3,157,150.00	\$0.00	\$3,157,150.00
	Fund 707 - Water Debt Service Reserve Fund			
	EXPENSE			
	Transfers	.00	.00	.00
	EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
	Fund 707 - Water Debt Service Reserve Fund Totals	\$0.00	\$0.00	\$0.00
	Fund 710 - Water Impact Fee			
	EXPENSE			
	Transfers	750,000.00	.00	750,000.00
	EXPENSE TOTALS	\$750,000.00	\$0.00	\$750,000.00
	Fund 710 - Water Impact Fee Totals	\$750,000.00	\$0.00	\$750,000.00
	Fund 721 - WasteWater Fund			
	EXPENSE			
	Salaries & Wages & Benefits	1,661,641.00	.00	1,661,641.00
	Operating Expenses	1,826,584.00	99,000.00	1,925,584.00
	Debt Expenses	106,000.00	(4,000.00)	102,000.00
	Capital Expenses	150,000.00	.00	150,000.00
	Transfers	1,629,700.00	.00	1,629,700.00
	EXPENSE TOTALS	\$5,373,925.00	\$95,000.00	\$5,468,925.00
	Fund 721 - WasteWater Fund Totals	\$5,373,925.00	\$95,000.00	\$5,468,925.00
	Fund 722 - Sewer Collection Fund			
	EXPENSE			
	Salaries & Wages & Benefits	1,678,012.00	.00	1,678,012.00
	Operating Expenses	763,716.00	.00	763,716.00
	Debt Expenses	.00	.00	.00
	Capital Expenses	2,059,500.00	.00	2,059,500.00
	Transfers	1,614,635.00	.00	1,614,635.00
	EXPENSE TOTALS	\$6,115,863.00	\$0.00	\$6,115,863.00



# EXHIBIT A

## AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund 722 - Sewer Collection Fund Totals	\$6,115,863.00	\$0.00	\$6,115,863.00
Fund 723 - Water Distribution Fund			
EXPENSE			
Salaries & Wages & Benefits	1,699,361.00	.00	1,699,361.00
Operating Expenses	1,854,899.00	.00	1,854,899.00
Debt Expenses	.00	.00	.00
Capital Expenses	2,154,600.00	.00	2,154,600.00
Transfers	968,201.00	.00	968,201.00
EXPENSE TOTALS	\$6,677,061.00	\$0.00	\$6,677,061.00
Fund 723 - Water Distribution Fund Totals	\$6,677,061.00	\$0.00	\$6,677,061.00
Fund 724 - WasteWater Construction Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Capital Expenses	350,000.00	.00	350,000.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$350,000.00	\$0.00	\$350,000.00
Fund 724 - WasteWater Construction Fund Totals	\$350,000.00	\$0.00	\$350,000.00
Fund 725 - Trunk Wastewater Fund			
EXPENSE			
Operating Expenses	.00	.00	.00
Debt Expenses	.00	.00	.00
Transfers	29,585.00	.00	29,585.00
EXPENSE TOTALS	\$29,585.00	\$0.00	\$29,585.00
Fund 725 - Trunk Wastewater Fund Totals	\$29,585.00	\$0.00	\$29,585.00
Fund 727 - WasteWater Debt Service Fund			
EXPENSE			
Operating Expenses	500.00	.00	500.00
Debt Expenses	4,792,460.00	440.00	4,792,900.00
Transfers	.00	.00	.00
EXPENSE TOTALS	\$4,792,960.00	\$440.00	\$4,793,400.00
Fund 727 - WasteWater Debt Service Fund Totals	\$4,792,960.00	\$440.00	\$4,793,400.00
Fund 728 - WasteWater Repl Reserve Fund			
EXPENSE			
Transfers	.00	.00	.00
EXPENSE TOTALS	\$0.00	\$0.00	\$0.00
Fund 728 - WasteWater Repl Reserve Fund Totals	\$0.00	\$0.00	\$0.00
Fund 749 - LORCO Custodial Account Fund			
EXPENSE			
Salaries & Wages & Benefits	.00	.00	.00
Operating Expenses	592,500.00	.00	592,500.00
Debt Expenses	16,210.00	.00	16,210.00
Capital Expenses	25,000.00	.00	25,000.00



## EXHIBIT A AUGUST 25, 2025

				Adopted	Budget	Amended
Account Classification				Budget	Amendments	Budget
Transfers				1,791,209.00	.00	1,791,209.00
EXPENSE TOTALS				\$2,424,919.00	\$0.00	\$2,424,919.00
Fund 749 - LORCO Custodial Account Fund Totals				\$2,424,919.00	\$0.00	\$2,424,919.00
Fund 761 - WWC Eastern Trans Line 2 Fund						
EXPENSE						
Capital Expenses				.00	.00	.00
EXPENSE TOTALS				\$0.00	\$0.00	\$0.00
Fund 761 - WWC Eastern Trans Line 2 Fund Totals				\$0.00	\$0.00	\$0.00
Fund 762 - ELT2 Fund						
EXPENSE						
Operating Expenses				6,131,400.00	.00	6,131,400.00
Capital Expenses				200,000.00	.00	200,000.00
Transfers				111,355.00	.00	111,355.00
EXPENSE TOTALS				\$6,442,755.00	\$0.00	\$6,442,755.00
Fund 762 - ELT2 Fund Totals				\$6,442,755.00	\$0.00	\$6,442,755.00
Fund 765 - Lateral Loan Fund						
EXPENSE						
Operating Expenses				.00	.00	.00
Debt Expenses				.00	.00	.00
Transfers				118,165.00	.00	118,165.00
EXPENSE TOTALS				\$118,165.00	\$0.00	\$118,165.00
Fund 765 - Lateral Loan Fund Totals				\$118,165.00	\$0.00	\$118,165.00
Fund 801 - Court Transfer Fund						
EXPENSE						
Operating Expenses				6,000.00	.00	6,000.00
EXPENSE TOTALS				\$6,000.00	\$0.00	\$6,000.00
Fund 801 - Court Transfer Fund Totals				\$6,000.00	\$0.00	\$6,000.00
Grand Totals				\$131,073,156.00	\$5,663,026.04	\$136,736,182.04



# EXHIBIT B

## GENERAL FUND

### AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund 101 - General Fund - Police 010			
EXPENSE			
Salaries & Wages & Benefits	5,520,437.00	.00	5,520,437.00
Operating Expenses	479,238.00	.00	479,238.00
Capital Expenses	4,168.00	3,975.00	8,143.00
Transfers	193,000.00	.00	193,000.00
EXPENSE TOTALS	\$6,196,843.00	\$3,975.00	\$6,200,818.00
Fund 101 - General Fund - Fire - 031			
EXPENSE			
Salaries & Wages & Benefits	4,044,082.00	.00	4,044,082.00
Operating Expenses	258,858.00	1,452.00	260,310.00
EXPENSE TOTALS	\$4,302,940.00	\$1,452.00	\$4,304,392.00
Fund 101 - General Fund - Engineering 050			
EXPENSE			
Salaries & Wages & Benefits	546,991.00	.00	546,991.00
Operating Expenses	436,947.00	.00	436,947.00
EXPENSE TOTALS	\$983,938.00	\$0.00	\$983,938.00
Fund 101 - General Fund - Public Works - 054			
EXPENSE			
Salaries & Wages & Benefits	3,902,803.00	.00	3,902,803.00
Operating Expenses	1,574,980.00	.00	1,574,980.00
Capital Expenses	1,400.00	.00	1,400.00
EXPENSE TOTALS	\$5,479,183.00	\$0.00	\$5,479,183.00
Fund 101 - General Fund - Building - 060			
EXPENSE			
Salaries & Wages & Benefits	621,682.00	.00	621,682.00
Operating Expenses	41,185.00	.00	41,185.00
Capital Expenses	5,000.00	.00	5,000.00
EXPENSE TOTALS	\$667,867.00	\$0.00	\$667,867.00
Fund 101 - General Fund - Environmental Affairs - 070			
EXPENSE			
Salaries & Wages & Benefits	.00	.00	.00
Operating Expenses	.00	5,250.00	5,250.00
EXPENSE TOTALS	\$0.00	\$5,250.00	\$5,250.00



# EXHIBIT B

## GENERAL FUND

### AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund <b>101 - General Fund</b> - Mayor - 100			
EXPENSE			
Salaries & Wages & Benefits	374,322.00	422.00	374,744.00
Operating Expenses	13,551.00	4,578.00	18,129.00
EXPENSE TOTALS	\$387,873.00	\$5,000.00	\$392,873.00
Fund <b>101 - General Fund</b> - Human Resources - 101			
EXPENSE			
Salaries & Wages & Benefits	185,145.00	398.00	185,543.00
Operating Expenses	85,172.00	29,602.00	114,774.00
EXPENSE TOTALS	\$270,317.00	\$30,000.00	\$300,317.00
Fund <b>101 - General Fund</b> - Community Development - 103			
EXPENSE			
Salaries & Wages & Benefits	542,167.00	.00	542,167.00
Operating Expenses	209,055.00	134,158.00	343,213.00
EXPENSE TOTALS	\$751,222.00	\$134,158.00	\$885,380.00
Fund <b>101 - General Fund</b> - Finance - 110			
EXPENSE			
Salaries & Wages & Benefits	532,072.00	.00	532,072.00
Operating Expenses	379,302.00	.00	379,302.00
EXPENSE TOTALS	\$911,374.00	\$0.00	\$911,374.00
Fund <b>101 - General Fund</b> - General Government - 120			
EXPENSE			
Operating Expenses	929,500.00	10,000.00	939,500.00
Transfers	2,077,740.00	(836,635.48)	1,241,104.52
EXPENSE TOTALS	\$3,007,240.00	(\$826,635.48)	\$2,180,604.52
Fund <b>101 - General Fund</b> - Law - 130			
EXPENSE			
Salaries & Wages & Benefits	218,625.00	1,118.00	219,743.00
Operating Expenses	121,479.00	(1,118.00)	120,361.00
Capital Expenses	.00	.00	.00
EXPENSE TOTALS	\$340,104.00	\$0.00	\$340,104.00



# EXHIBIT B

## GENERAL FUND

### AUGUST 25, 2025

	Adopted	Budget	Amended
Account Classification	Budget	Amendments	Budget
Fund <b>101 - General Fund</b> - Council - 140			
EXPENSE			
Salaries & Wages & Benefits	324,358.00	.00	324,358.00
Operating Expenses	45,508.00	.00	45,508.00
Capital Expenses	7,500.00	.00	7,500.00
EXPENSE TOTALS	\$377,366.00	\$0.00	\$377,366.00
Fund <b>101 - General Fund</b> - Court - 150			
EXPENSE			
Salaries & Wages & Benefits	709,350.00	.00	709,350.00
Operating Expenses	105,315.00	.00	105,315.00
Capital Expenses	6,080.00	.00	6,080.00
EXPENSE TOTALS	\$820,745.00	\$0.00	\$820,745.00
Fund <b>101 - General Fund</b> - Civil Service - 160			
EXPENSE			
Salaries & Wages & Benefits	9,128.00	68.00	9,196.00
Operating Expenses	44,135.00	(68.00)	44,067.00
EXPENSE TOTALS	\$53,263.00	\$0.00	\$53,263.00
Fund <b>101 - General Fund</b> Totals	\$24,550,275.00	(\$646,800.48)	\$23,903,474.52